Please amend the specification as follows:

Page 1, paragraph 2, line 16 amend as follows:

In recent years, it has become popular for sports enthusiasts to wear hats configured to visually simulate a product or item associated with the team they desire to support. For example, it is widely known that fans for the Green Bay Packers National Football League GREEN BAY PACKERS, NATIONAL FOOTBALL LEAGUE (NFL) are known to wear hats configured to visually simulate a large wedge of cheese and are referred to as "Cheeseheads" when wearing these hats. These fans wear these particular hats to games in support of their teams.

Page 1, paragraph 3, line 24 and line 25 amend as follows:

Over the past twenty years, car racing, in particular NASCAR Racing has gained a tremendous number of fans and is now the most highly watched sport in the United States. The popularity of NASCAR Racing is encountered in all aspects of our lives, including significant coverage on television, cable and direct TV DIRECTTV, and has become immortalized by such films as Tom Cruise's Days of Thunder DAYS OF THUNDER. Like football, fans of racing in particular NASCAR Racing may be interested in showing support for their sport by wearing hats that symbolize or suggest one or more aspects of the sport. Thus, this is the introduction of a unique tire hat device.

Page 3, paragraph 4, line 28 amend as follows:

For example, the hat device can be made of one or more soft pliable or resilient material, can be made of some rigid-or semi-rigid material, or a combination thereof. A preferred embodiment of the hat device according to the present invention is made from a soft resilient synthetic foam or sponge material covered by a fabric material such as a natural fiber, natural fiber blend, cotton, cotton blend, synthetic fiber, polyester, polyester blend or other suitable fabric material. The soft pliable foam or sponge material, for example, can be a polyurethane foam. Other embodiments of the hat device according to the present invention can be made of

less expensive materials such as paper, paper stock, newspaper, paper mache, cardboard, plastic, plastic sheeting, vacuum form plastic, plastic resin, synthetic resin, injected molded plastic, molding material, molding synthetic clay, molding resin, fiber glass, composite materials, plastic composite materials, Kevlar KEVLAR, carbon graphite, or other suitable materials.

Page 6, paragraph 3, line 12 amend as follows:

The hate device 10 includes a tread portion 12, a pair of side wall portions 14a and 14b, a pair of tire bead portions 16a and 16b, indicia 18, and a through hole 20. The indicia 18, for example, can be a trademark such as GOODYEAR owned by Goodyear Tire and Rubber Company.

Page 7, paragraph 2, line 20 amend as follows:

The inner hat portion 22 can be made from a soft resilient synthetic foam or sponge material that is cut (hot wired) or molded to have the particular configuration shown in Figures 1-5. Alternatively, the inner hat portion 28 can be made of a rigid or semi-rigid foam or sponge material, natural sponge, stuffing, foam peanuts, <a href="Styrofoam STYROFOAM">Styrofoam STYROFOAM</a>, paper, paper mache, plastic, injection molded plastic, wood, cardboard, or other suitable material or combination of materials that can be cut or formed to have the particular configuration shown in the drawings.